



NASA
Procedural
Requirements

COMPLIANCE IS MANDATORY

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External Reports - Budget

Responsible Office: Office of the Chief Financial Officer

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Appendix A. Description of Authority and Applicable Documents

Preface

P.1 Purpose

This NASA Procedural Requirements (NPR) provides the financial management requirements for External Reports - Budget.

P.2 Applicability

This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to JPL, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.

P.3 Authority

- a. Office of Management and Budget (OMB) Circular No. A-11, Preparation, Submission, and Execution of the Budget, Sections 81-86
- b. Office of Personnel Management (OPM) Operating Manual for SF-113 Reports
- c. NASA Policy Directive (NPD) 9010.2, "Financial Management"

P.4 Applicable Documents

- a. MAX User's Guide form OMB

P.5 Measurement/Verification

Quality assurance reviews and analysis of financial and budgetary reports and data submitted through the Planning, Programming, Budgeting, and Execution process will be used to measure compliance with this NPR.

P.6 Cancellation

None.

/S/

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Chapter 1. General

1.1 Overview

1.1.1 Legislation, regulations, and other policy and guidance require that NASA submit financial management, budgetary, performance, and related reports to organizations external to the Agency. The Office of the Chief Financial Officer (OCFO) provides the leadership for these efforts. This NPR sets forth the purpose, authorities and references, major components, source of the requirement, to whom the report is to be submitted, and when for each report.

1.2 Agency Requirements

1.2.1 It is the policy of NASA to meet external reporting requirements completely and in a timely manner. Managers with resource management responsibilities shall complete and submit required reports as set forth in this NPR.

1.2.2 Reporting offices must maintain complete documentation of the transactions and other sources of information used to compile external reports. This documentation must be readily available for use in completing the Continuous Monitoring Program requirements and for review by auditors and others with oversight responsibilities.

1.3 Roles and Responsibilities

1.3.1 The roles and responsibilities for each external report are set forth in the chapter of this NPR that describes that report's requirements.

1.3.2 The OCFO Director of Each Office with External Reporting Responsibilities. Shall notify the Business Integration Division, OCFO, when new reporting requirements become known or when previous requirements are removed.

1.4 Report Requirements

1.4.1 The following chapters describe the purpose, authorities and references, roles and responsibilities, and requirements of individual external reports for budget.

Chapter 2. Policy Estimates of Budget Authority and Outlays, Schedule A

2.1 Overview

2.1.1 This report provides estimates of budgetary resources and outlays for presidential policy through the ninth year beyond the budget year. Policy data is submitted for all accounts except credit financing accounts and Government-sponsored enterprises.

2.2 Roles and Responsibilities

2.2.1 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

2.2.2 Control Account Managers and Center CFOs. Shall respond to data calls by providing the information in the manner and time frame specified in the call.

2.3 Report Requirements

2.3.1 Major Components.

2.3.1.1 The report includes two categories of resources and outlays for baseline estimates: those that are controlled through appropriations acts (discretionary spending), and those that are controlled through authorizing legislation (mandatory spending).

2.3.1.2 OMB Circular No. A-11, Section 81, provides details on how to prepare this schedule through the MAX system.

2.3.2 To Whom the Report Is Submitted. The report is submitted to OMB through MAX, the computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data.

2.3.3 When the Data Is Due. Schedule A is submitted during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.

Chapter 3. Character Classification, Schedule C

3.1 Overview

3.1.1 Character classification is used to distinguish between investment and non-investment activities. Investments finance activities that yield benefits largely in the future. They are also used to report data on grants to State and local governments separately from direct Federal programs.

3.2 Roles and Responsibilities

3.2.1 CAMs and Center CFOs. Shall respond to OMB data calls by providing the information in the manner and time frame specified in the call.

3.2.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

3.3 Report Requirements

3.3.1 Major Components.

3.3.1.1 Schedule C investment activities include physical assets, research and development, and education and training. Non-investment activities include grants to State and Local governments not classified as investment activities and offsetting receipts not otherwise classified.

3.3.1.2 OMB Circular No. A-11, Section 83, provides details on how to prepare this schedule through the MAX system.

3.3.2 To Whom the Report Is Submitted. The report is submitted to OMB through MAX, the computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data.

3.3.3 When the Data Is Due. Schedule C is submitted during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.

Chapter 4. Receipts, Baseline Estimates, Schedule K

4.1 Overview

4.1.1 This report provides baseline data on offsetting collections deposited into receipt accounts from current year through the ninth year beyond the budget year and is submitted for the regular budget schedule.

4.2 Roles and Responsibilities

4.2.1 CAMs and Center CFOs. Shall respond to data calls by providing the information in the manner and time frame specified in the call.

4.2.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

4.3 Report Requirements

4.3.1 Major Components.

4.3.1.1 Schedule K includes mandatory baseline governmental receipts, such as that received from the sale of commodities, property or assets, and education and training.

4.3.1.2 OMB Circular No. A-11, Section 81, provides details on how to prepare this schedule through the MAX system.

4.3.2 To Whom the Report Is Submitted. The report is submitted to OMB through MAX, the computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data.

4.3.3 When the Data Is Due. Schedule K is submitted during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.

Chapter 5. Special and Trust Fund Receipts, Schedule N

5.1 Overview

5.1.1 This report provides information on receipts, balances, and appropriations for special and non-revolving trust funds, and includes one Schedule N for each fund.

5.2 Roles and Responsibilities

5.2.1 CAMs and Center CFOs. Shall respond to data calls by providing the information in the manner and time frame specified in the call.

5.2.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

5.3 Report Requirements

5.3.1 Major Components.

5.3.1.1 Schedule N includes all receipts and offsetting receipts that pertain to a particular special or trust fund account, the account's adjustments and balances, and appropriations.

5.3.1.2 OMB Circular No. A-11, Section 86, provides details on how to prepare this schedule through the MAX system.

5.3.2 To Whom the Report Is Submitted. The report is submitted to OMB through MAX, the computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data.

5.3.3 When the Data Is Due. Schedule N is submitted during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.

Chapter 6. Object Classification, Schedule O

6.1 Overview

6.1.1 This report classifies obligations by the type of items or services purchased by the Federal Government using categories called object classes. The obligations are presented according to their initial purpose, not the end product or service.

6.2 Roles and Responsibilities

6.2.1 CAMs and Center CFOs. Shall respond to data calls by providing the information in the manner and time frame specified in the call.

6.2.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

6.3 Report Requirements

6.3.1 Major Components.

6.3.1.1 Schedule O presents obligations by object class according to their initial purpose, not the end product or service. Major object class categories include Personnel Compensation and Benefits, Contracted Services and Supplies, Acquisition of Assets, Grants and Fixed Charges, and Other, with subcategories under each.

6.3.1.2 OMB Circular No. A-11, Section 83, provides details on how to prepare this schedule through the MAX system.

6.3.2 To Whom the Data Is Submitted. The report is submitted to OMB through MAX, the computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data.

6.3.3 When the Data Is Due. Schedule O is submitted during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.

Chapter 7. Policy Estimates of Budget Authority and Outlays, Schedule A

7.1 Overview

7.1.1 This report provides estimates of budgetary resources and outlays for presidential policy through the ninth year beyond the budget year. Policy data is submitted for all accounts except credit financing accounts and Government-sponsored enterprises.

7.2 Roles and Responsibilities

7.2.1 CAMs and Center CFOs. Shall respond to data calls by providing the information in the manner and time frame specified in the call.

7.2.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

7.3 Report Requirements

7.3.1 Major Components.

7.3.1.1 The report includes two categories of resources and outlays for baseline estimates: those that are controlled through appropriations acts (discretionary spending), and those that are controlled through authorizing legislation (mandatory spending).

7.3.1.2 OMB Circular No. A-11, Section 81, provides details on how to prepare this schedule through the MAX system.

7.3.2 To Whom the Report Is Submitted. The report is submitted to OMB through MAX, the computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data.

7.3.3 When the Data Is Due. Schedule A is submitted during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.

Chapter 8. Employment Summary, Schedule Q

8.1 Overview

8.1.1 This report identifies the human capital management and development objectives, activities, and resources needed to support NASA's accomplishment of programmatic goals and describes how the Agency plans to meet the standards for success under the Human Capital initiative of the President's Management Agenda, as described in Office of Management and Budget (OMB) Circular No. A-11, Section 85.

8.2 Roles and Responsibilities

8.2.1 CAMs and Center CFOs. Shall respond to data calls by providing the information in the manner and time frame specified in the call.

8.2.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

8.3 Report Requirements

8.3.1 Major Components. Schedule Q includes organizational changes; training, development, leadership development, and staffing actions; associated resources; the expected outcomes; and how performance will be measured. The Monthly Report of Federal Civilian Employment is submitted on SF-17A and the Monthly Report of Full-time Equivalent/Work-Year Civilian Employment is submitted on SF-17G.

8.3.2 To Whom the Report Is Submitted. With the exception of some national security functions, agencies with Federal civilian employees are required to report both monthly personnel data and full-time equivalent data to OPM, who then provides the information to OMB.

8.3.3 When the Report Is Due. The SF-17A and SF-17G are due to OPM not later than the 15th of the month following the report month.

Chapter 9. Receipts, Presidential Policy, Schedule R

9.1 Overview

9.1.1 This report provides estimates offsetting collections deposited into receipt accounts for presidential policy through the ninth year beyond the budget year. Policy data is submitted for all accounts except credit financing accounts and Government-sponsored enterprises.

9.2 Roles and Responsibilities

9.2.1 CAMs and Center CFOs. Shall respond to data calls by providing the information in the manner and time frame specified in the call.

9.2.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

9.3 Report Requirements

9.3.1 Major Components.

9.3.1.1 Schedule R includes mandatory baseline governmental receipts, such as that received from the sale of commodities, property or assets, and education and training.

9.3.1.2 OMB Circular No. A-11, Section 81, provides details on how to prepare this schedule through the MAX system.

9.3.2 To Whom the Report Is Submitted. The report is submitted to OMB through MAX, the computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data.

9.3.3 When the Report Is Due. Schedule R is submitted during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.

Chapter 10. Baseline Estimates of Budget Authority and Outlays, Schedule S

10.1 Overview

10.1.1 This report provides baseline estimates of budgetary resources and outlays from current year through the ninth year beyond the budget year and is submitted for the regular budget schedule. Baseline data must be submitted for the regular budget schedule of all accounts except for credit financing accounts and Government-sponsored enterprises and for supplemental requests that are classified as mandatory (such as payments under entitlement programs).

10.2 Roles and Responsibilities

10.2.1 CAMs and Center CFOs. Shall respond to data calls by providing the information in the manner and time frame specified in the call.

10.2.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

10.3 Report Requirements

10.3.1 Major Components.

10.3.1.1 Schedule S contains detailed baseline data information on budget authority, including limitations and offsets, and outlays.

10.3.1.2 OMB Circular No. A-11, Section 81, provides details on how to prepare this schedule through the MAX system.

10.3.2 To Whom the Data Is Submitted. The report is submitted to OMB through MAX, the computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data.

10.3.3 When the Data Is Due. Schedule S is submitted during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.

Chapter 11. Budget Year Appropriations Requests In Thousands Of Dollars, Schedule T

11.1 Overview

11.1.1 This report provides, in thousands of dollars, the net amount of budget year budgetary resources contained in the appropriations for the Agency, including new budget authority and transfers, which are reported on a pre-transfer basis.

11.2 Roles and Responsibilities

11.2.1 CAMs and Center CFOs. Shall respond to data calls by providing the information in the manner and time frame specified in the call.

11.2.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

11.3 Report Requirements

11.3.1 Major Components.

11.3.1.1 Schedule T includes discretionary appropriations and limitations on expenses, appropriated entitlements, and best estimates for indefinite appropriations. It excludes spending authority from offsetting collections, advance appropriations, amounts applied to repay debt, and amounts applied to liquidate contract authority or deficiencies.

11.3.1.2 OMB Circular No. A-11, Section 86, provides details on how to prepare this schedule through the MAX system.

11.3.2 To Whom the Data Is Submitted. The report is submitted to OMB through MAX, the computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data.

11.3.3 When the Data Is Due. Schedule T is submitted during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.

Chapter 12. Combined Schedule, Schedule X

12.1 Overview

12.1.1 This report provides data used in Schedules P, A, and S and includes budgetary resources, offsets, and outlays.

12.2 Roles and Responsibilities

12.2.1 CAMs and Center CFOs. Shall respond to data calls by providing the information in the manner and time frame specified in the call.

12.2.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

12.3 Report Requirements

12.3.1 Major Components.

12.3.1.1 Combined Schedule X includes new budget authority, past-year budget authority balances, spending authority from offsetting collections, limitations, offsets, and outlays.

12.3.1.2 OMB Circular No. A-11, Section 81, provides details on how to prepare this schedule through the MAX system.

12.3.2 To Whom the Data Is Submitted. The report is submitted to OMB through MAX, the computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data.

12.3.3 When the Data Is Due. Schedule X is submitted during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.

Appendix A. Description of Authority and Applicable Documents

A.1 Authority

- a. OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget, Sections 81-86. This Circular provides annual guidance on budget preparation, including specific guidance on this report.
- b. Office of Personnel Management (OPM) Operating Manual for SF-113 Reports. Provides reporting guidance for the Monthly Report of Federal Civilian Employment and the Monthly Report of Full-time Equivalent/Work-Year Civilian Employment.
- c. NPD 9010.2, "Financial Management." This NPD establishes that the Agency CFO directs, manages, and provides policy guidance and oversight of Agency financial management personnel, activities, and operations.

A.2 Applicable Documents

- a. MAX User's Guide. This manual, referenced in OMB Circular No. A-11, instructs OMB examiners and Agency analysts in the use of the MAX data entry system.